*APPENDIX 5.

[See Chap. 6, Art. 107.]

Miscellaneous Rulings relating to Contingent Charges.

1. *Churches.*—Rules regarding supply of articles to churches are contained in the Ecclesiastical Rules, published by the Education Department of the Government of India.

2. *Commission to Banks.*—Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed, but only when the arrangements have been sanctioned by the local Government who before sanctioning such special arrangements should satisfy themselves by reference to the provincial Accountant General that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

3. *Construction (petty) and Repairs.*—(*a*) Expenditure on construction and repairs executed by Civil Officers can be treated as contingent expenditure of the department incurring it and classified as Construction (petty) and Repairs only when it does not exceed ₹2,500 in amount. When it exceeds that sum, it should be treated as Public Works Expenditure.

(*b*) These orders do not refer to the Forest and Salt Departments. Expenditure on works and repairs carried out by departmental officers is treated as contingent charges in the Salt Department and as works expenditure (A-VII—Communications and Buildings) in the Forest Department, irrespective of the limit of ₹2,500 in either case. But if the execution of the works and repairs is entrusted to the agency of the Public Works Department, the outlay should be treated as Public Works Expenditure.

4. *Electrical Installations.*—(*a*) All works and repairs in connection with Sanitary, Water-supply and Electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department except in special cases under the orders of the local Government. The rules relating to the provision of these installations in Government buildings occupied as private residences are laid down in paragraphs 328—330 of the Public Works Department Code.

(*b*) As a general exception to this rule the Post Office and Telegraph Department is authorised to execute works and repairs in connection with Electrical installations in Post Office and Telegraph buildings, ~~including residences forming part of, or adjoining office buildings, but not other residential buildings the case of which will be governed by the ordinary rule.~~

(*c*) In all cases the Department carrying out the work will bear the cost.

5. *Fixtures and their repairs.*—Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill.

6. *Hot-weather establishment.*—Hot-weather establishment and fittings are a Government charge, subject to the control of the local Government. The Inspector-General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director-General of Observatories exercise the powers of a local Government for the purpose of this rule. The Comptroller General and the Controller of Currency are authorised to allow remuneration to punkha pullers in Civil Account and Currency offices, respectively at the rates sanctioned by the local Government for their employés. The Director, Central Research Institute, also exercises the powers of a local Government in this respect on the understanding that hot-weather establishments are only to be allowed to officers of the Institute when they are employed in places where such establishments are allowed by local Governments to Provincial Officers and that the rates paid are not to exceed the rates sanctioned by local Governments for those places.

7. *Jail Supplies and Police Clothing.*—Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

8. †*Liveries and Warm Clothing.*—I. *Imperial.*—(*a*) Liveries to messengers on the Viceroy's staff, in the Political and Postal Departments and in the Comptroller and Auditor General's office are supplied under special rules.

(*b*) To messengers in personal attendance on a Member of Council, Additional Member of Council, Secretary or other gazetted officer of the Secretariat of the Government of India, the Adjutant-General, the Quartermaster-General, or, other officer of the Army Headquarters, or other officers who may from time to time be brought under these rules by the Government of India, liveries may be supplied once every year except in the following cases in which the livery may be renewed at once :—

(*i*) Where the livery has been destroyed or lost through accident and not through carelessness on the part of the messenger.

(*ii*) Where a messenger is appointed in succession to a deceased messenger.

The limit of cost is R22-8 for a messenger, and R45 and R60 for jemadars, according to the rank of the officer on whom they attend.

(*c*) Other offices should be brought under the rule issued by the local Government for Provincial Establishments in the same province. These rules are extended to such offices by the Government of India on application made through the local Government which should state the rules issued by it.

(*d*) Subject to any special orders by competent authority an inferior servant who is attached to an establishment located on public grounds at a hill station and who is not entitled to livery, may be provided with warm clothing costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year.

(*e*) Warm clothing at a cost not exceeding R10 a year may also be supplied under the sanction of the Agent to the Governor General to any Government servant in Baluchistan whose pay and allowances do not exceed R20 a month and who is not entitled to livery.

(*f*) The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

(*g*) Charges for liveries and warm clothing should always be supported by certificates to the effect that the incumbents of the appointments held by the messengers for whom liveries are charged have not been supplied with liveries during previous 12 or 24 months, as the case may be. Full details, supported by the proper vouchers as to the number of liveries and the rate at which paid for, should also be stated in the bill.

II. *Provincial.*—(*h*) Liveries may be supplied under rules issued by the local Government, which rules should (1) name the offices the messengers of which may be supplied with liveries; (2) state the frequency with which each messenger of those offices may be supplied with liveries; and (3) lay down maximum limits for the cost of each livery. The rules should require the officers who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed.

(*i*) Warm clothing may be supplied under orders of the local Government to watchmen, guards, and other menial servants requiring it.

(*j*) The rule as regards the submission of certificate and details in clause (*g*) above also applies in the case of (Provincial) liveries and warm clothing.

9. *Locks (Chubb's).*—The local purchase of Chubb's locks is not admissible. Indents for them should be made on the Stationery Office and included in the general Stationery indent.

NOTE.—With reference to Rule 1 of the Stores Rules, Appendix 4, this clause is not to be read as implying that imported locks must necessarily be obtained in preference to suitable locks of high quality manufactured in India.

10. *Motor Cars.*—Charges for the maintenance and upkeep of a car supplied to a Government officer other than Heads of Provinces and Administrations, at the public expense will be borne by the Government and by the officer respectively, in the manner

† The belt and badge ordinarily worn by peons are not included in the term livery.

No. 327.

Page 126, Appendix 5, Rule 8—

Insert the following as a Note to clause (c) :—

"NOTE.—All Accountants General and the Comptroller, Assam, are authorised to sanction the rates for liveries to jemadars and peons in their office or offices subordinate to them but these rates are in no case to exceed those sanctioned by the local Government of the territory in which the office is situated.

(C. A. C., I, 8th Edn., No. 327, dated 1st June 1924.)

No. 231.

Page 126, Appendix 5, Rule 8-I, heading—

Substitute "Central" *for the word* "Imperial" *in this rule.*

Rule 8-II(i), Line 1.

For the words "under orders of" *substitute* "under the rules of".

[C. A. C., Vol. I, 8th Edn., No. 231, dated 1st April 1923.]

No. 370.

Page 126, Appendix 5, Rule 8-I--

(*1*) *Substitute the words* " In the office of the Superintendent, Viceregal Estates" *in place of* " In the Comptroller and Auditor General's Office" *in lines 2 and 3 of clause* (*a*).

(*2*) *Substitute the following for the first sentence* (" *Provision for clothing.....5th October 1923*") *of clause* (*b*) *as amended by correction No. 314, dated 1st March 1924*) :—

" (*b*) Provision for clothing and other articles for menials employed in the Government of India Secretariat offices and their subordinate and attached offices located at Simla and Delhi (including the Auditor-General's office) is regulated by the rules prescribed in Government of India, Home Department Office Memoranda No. F. 1183-Public, dated 5th October 1923, No. F. 291—24-Public, dated 18th October 1924, and No. F. 291—24-Public, dated 18th December 1924 as amended from time to time ".

(C A. C., I, 8th Edn., No. 370, dated 1st April 1925.)

No. 338.

Page 126, Appendix 5, Rule 8(d)—

Insert a comma after the word "authority" *in line 1 and add the words* "of which clause (*b*) as amended by correction No. 314 is to be regarded as one."

[C. A. C. I., 8th Edn., No. 338, dated 1-8-24.]

No. 57.

Page 126, Appendix 5, Rule 8, clause (d)—

Insert the following as a Note under this clause :—

NOTE.—Warm clothing may be supplied under orders of the Local Government to watchmen, guards and other menials located in the plains.

(C. A. C., Vol. I, 8th edn., No. 57, dated 1st July 1921.)

Insert the following as clause (*h*) under rule 12 of this appendix :—

" (*h*) If a Government official asks for repetition of a telegram received by him in his official capacity he shall not be required to pay any transmission charge in the first instance, if however the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered ".

(C. A. C., I, 8th Edn., No. 372, dated 1st April 1925.)

indicated below, the general principle being that the officer using the car shall bear those of its running expenses which are largely dependent as regards amount on carefulness of management and which affect the continued efficiency of the car :—

(*i*) The officer using the car shall pay the cost of petrol, tyre renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

NOTE.—Minor repairs and renewals are those which cost less than ₹50 or are not connected with the prescribed periodical overhauling : Provided that if a new component costing more than ₹15 is used in connection with a minor repair or renewal, the officer shall be entitled to charge to Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.

(*ii*) All other charges shall be paid by the Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

11. *Police Clothing.*—See 7. *Jail Supplies and Police Clothing.*

12. *Postal and Telegram Charges.*—I. *Postal charges.*—(*a*) Payments for Postal Commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Head of the Account Office considers it necessary to require the sanction of the local Government.

(*b*) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, *except in the case of postage stamps required for letters or other articles to be sent to Foreign countries other than British possessions.* Receipts from the Treasury Officer will not be necessary for the service postage stamps supplied under the procedure laid down in clauses I and III of Article 98. In other cases receipts for expenditure incurred in the purchase of service postage stamps should be obtained upon a printed form filled up by the treasury clerks and signed by the Treasury Officer.

(*c*) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

II. *Telegram charges.*—(*d*) Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices except in the case of telegrams sent from railway stations on the Bengal Dooars Railway, in which case payment will be made in cash.

(*e*) If any officer is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will then state the value of the telegram, but will not bear on it the word "State." The value of such telegrams, as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

(*f*) State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping expenditure as low as possible :—

(1) A telegram should not be sent where a letter would serve the same purpose equally well.
(2) State telegrams should, as a rule, be sent in the "ordinary" class.
(3) Messages should be classed as "express" only—
  (*a*) in cases of great emergency,
  (*b*) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.
(4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted.

(*g*) Books of telegram forms required for official use may be obtained free of charge from the Superintendent, Government Printing, Calcutta, under sanction given by local Governments or Heads of Departments.

13. *Publications.*—I. *Official.*—(*a*) Official publications issued in India, such as the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, etc.,

may be supplied to offices, the cost of which is charged to Imperial or Provincial Revenues, only under instructions from the Departments of the Government of India, local Governments or officer to whom the power to purchase books, newspapers and other publications has been delegated. A list of the officers to whom this power has been delegated should be furnished to the officers in charge of the Government Book Depôts where such publications are stocked, in order that they may be in a position to know whether an officer applying for an official publication has or has not been authorised to obtain it. In such cases, no payment should be required for books of this class. Local Fund Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

Exception 1.—The Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the Post Office and Telegraph Department respectively on cash payment by officials and others requiring them.

Exception 2.—Publications like the Madras and Bombay Army Lists which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press on bills submitted against the department concerned.

(*b*) Official publications† (other than parliamentary papers) published in England should be procured by Departments of the Government of India, and by local Governments requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the address of the Assistant Under Secretary of State for India; the revenues (Imperial or Provincial) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

† The following are not to be considered official publications:—
Acts of Parliament (except Military Acts, which the Secretary of State will supply):—
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.

(*c*) Parliamentary papers required for Departments and officers elsewhere than in the Presidencies of Madras and Bombay will be supplied as published by the Secretary of State to the Home Department of the Government of India under the terms of his despatch No. 5, dated the 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

(*d*) Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

(*e*) It is left to the local Governments, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by local bodies. In all cases the expense will be borne by the local funds.

II. *Non-official.*—(*a*) Books and newspapers or other periodical publications whether published in or out of India, shall not be purchased, or subscribed for, at the public expense by any public officer, without the previous sanction of the local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate.

(*b*) In modification of the orders contained in the Resolution of the Government of India in the Department of Commerce and Industry, No. 4465—4498-37, dated 28th May 1907, local Governments and Departments of the Government of India are authorised to delegate to such heads of Departments and other officers under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of officers subordinate to them. Officers of the Accounts Department are enjoined to require proof of the necessary sanction before admitting charges of this character.

(*c*) The purchase of books for regimental schools, regimental and prison libraries and military offices is governed by rules on the subject laid down in India Army Regulations.

(*d*) Books for the Education Department should be obtained under the present rules and usage of the several local Governments concerned.

No. 232.

Page 128, Appendix 5—

Rule 13-I (a), Line 3. Substitute "Central" *for* Imperial.

Rule 13-I (b). Substitute "Central" for "Imperial" *in line 9, and delete the words* "and, if Imperial" *in line 11.*

[C. A. C., Vol. I, 8th Edn. No. 232, dated 1st April 1923.]

No. 325.

Page 128, Appendix 5, paragraph 13 (a)—

Substitute the following for "The Indian Postal Guide" *and* "Telegraph Guide" *in lines 1 and 2 of Exception 1 :—*

"Post and Telegraph Guide" and "Public and State Abbreviated Addresses".

(C. A. C., I, 8th Edn., No. 325, dated 1st June 1924.)

No. 233.

Page 129, Appendix 5, Rule 15, Note I, Line 6. Substitute "Heads of Departments" *for* "Heads of Imperial Departments".

[C. A. C., Vol. I, 8th Edn., No. 233, dated 1st April 1923.]

(*e*) Judicial Officers may purchase books suitable for a Law Library, within their Budget allotment, without obtaining previous sanction of Government.

(*f*) The several Departments of the Government of India, the local Governments (except the Governments of Madras and Bombay), all heads of Departments, and all Officers to whom the power to purchase books and newspapers or other publications has been delegated under the terms of the Resolution No. 4465—4498-37, dated the 29th May 1907, as modified by Resolution No. 6802—6848-63, dated the 20th July 1908, should make their own arrangements direct with Agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them.

(*g*) The sanction for the supply should be communicated to the Audit Officer who will audit the charges in the same way as other items of recurring contingent expenditure.

(*h*) Large payments to suppliers out of India will be made by Bank drafts to be obtained, if necessary, through the account officers; but the ordinary method of remittance will be by inland or foreign money or postal orders.

(*i*) These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor-General, which is published at pages 964 and 965 of Part II of the *Gazette of India*, dated 6th September 1902.

14. *Recurring Charges—Small monthly payments for supplying drinking water and for dusting offices, etc.*—(*a*) Local Governments may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them who are entitled to draw contingent bills, the authority to make small monthly payments to menials for supplying drinking water or for dusting offices, or for acting as night durwans, in addition to their own duties, provided that—

(1) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;

(2) the allowance will not count for leave allowances or pension;

(3) in the case of menials already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of ₹2 a month in any one case; and the head of the office must in sanctioning any such payment record his reasons therefor, and must satisfy himself—

(*i*) that the work to be done is really necessary;

(*ii*) that it is outside the regular duties of a menial on the permanent establishment; and

(*iii*) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

(*b*) Annual statements of payments thus made should be submitted to the local Government for scrutiny.

(*c*) The Departments of the Government of India exercise the powers of a local Government for the purpose of this rule.

15. *Rent.*—(*a*) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required. Post Offices engaged in receiving and delivering letters are exempt from this rule.

(*b*) *This rule does not authorise payments or adjustments between departments.*

(*c*) The responsibility for the recovery of rents from officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department but in exceptional cases where the cost of a building has been treated as a Civil Charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

NOTE 1.—Local Governments may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, the Chief Judges of Chief Courts, the Judicial Commissioner, Central Provinces, and the Revenue Commissioner, Baluchistan, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of ₹144 per annum in each case subject to the condition specified above. Departments of the Government of India may delegate similar powers to the Heads of Imperial Departments under them. Heads of Departments possess in addition to these powers power to sanction house rent for ordinary office accommodation referred to in Article 100.

NOTE 2.—The Director of Public Instruction, Madras, is authorised to sanction the payment of rent for lands and buildings leased on behalf of Government up to a limit of R100 per mensem, subject to the existence of budget provision and to the production of the Executive Engineer's certificate specified above, as to the necessity for renting the building.

16. *Repairs.*—See 3. *Construction (petty) and Repairs.*

17. *Sanitary Installations.*—See 4. *Electrical Installations.*

18. *Rubber Stamps.*—See 21. *Stationery and Rubber Stamps.*

19. *Scales (Country).*—Country scales are good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

20. *Section-writing and copying.*—(*a*) No charge may be made for section-writing, *i.e.*, for copying manuscript by piece work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

(*b*) No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the local Government, and no periodical allowance may be charged as section-writing.

NOTE.—Heads of Departments, including in this term Collectors, and District Magistrates and District and Sessions Judges, may be empowered by local Governments to sanction such charges within Budget limits and subject to the proviso contained in the closing paragraph of the above rule.

21. *Stationery and Rubber Stamps.*—Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible, unless specially sanctioned by the local Government.

NOTE.—Local Governments are authorised to delegate to any of their subordinate officers, whom they may select, the power to sanction petty purchases of stationery and rubber stamps, up to a limit of R20 in each case. Heads of Imperial Departments are likewise empowered to sanction local purchases of stationery to the same extent.

Charges for country stationery and carriage of stationery in the larger offices, as for instance district offices, come under a separate major head "Stationery and Printing" and should be drawn on a separate bill.

22. *Taxes, Municipal and Cantonment.*—(*a*) Municipal taxes on a Government building other than military are paid by the Department occupying it, and debited to that department. When such payments are made by officers other than those who occupy the buildings steps should be taken to insure that the payments are not made after the buildings cease to be so occupied.

(*b*) Such taxes on military buildings are charged to the grant for Military Works. But in any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department and debited to Miscellaneous.

(*c*) Charges on this account in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate from the Executive Engineer concerned either accepting the assessment or stating that all legal means have been or are being taken to have excessive assessments reduced. In respect of other Government buildings the assessment should be certified to by the departmental officers concerned.

(*d*) The rules relating to the payment and incidence of Municipal taxes on Government buildings are contained in paragraphs 311 and 312 of the Public Works Department Code, reproduced below :—

311. Municipal taxes on Public Works buildings other than military [*see* Army Regulations, India, Volume XII (Edition 1914), paragraph 121] buildings or buildings occupied as residences, are payable by the department occupying them and are debitable to that department. In the case of buildings occupied as residences such taxes should be paid, subject to Note 1 below, by the tenant during the term of his occupancy if this is the local rule or custom, even though he be entitled to quarters rent-free. If by local rule or custom the tax is chargeable to the owner it will be payable by Government and will

No. 234.

Page 130, Appendix 5, Rule 15, Note 2—

Delete this Note.

[C. A. C., Vol. I, 8th Edn., No. 234, dated 1st April 1923.]

No. 112.

Page 130—

Reconstruct clause (b) *of paragraph 22 of Appendix 5 as under:—*

"(*b*) Such taxes on military buildings are charged to the grant for military works. In any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, the taxes in respect of buildings occupied by military department should be debited to military estimates, those for buildings occupied by commercial civil departments should be charged to the departments concerned, while those pertaining to buildings occupied by more than one non-commercial civil department may be charged to 47.—Miscellaneous."

[C. A. C., Vol. I, 8th Edn., No. 112, dated 15th October 1922.]

No. 117.

Page 131, Appendix 5, Rule 22—

Insert the following as clause (e) *to this Rule :—*

" (*e*) Payment of taxes by Government departments to local funds may be made in cash or by book transfer as may be decided by the Accountant General in consultation with the local Government ".

[C. A. C., Vol. I, 8th Edn., No. 117, dated 15th October 1922.]

be ordinarily adjusted as part of the cost of maintenance [*see* paragraph 325, Rule I (*e*) (*ii*)]. The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the building, and, on the Executive Engineer recording his acceptance, the payment will be arranged for by the department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal Law, and recourse should not ordinarily be had to the special provisions of Act XI of 1881. No municipal taxes are leviable on public buildings situated in cantonments. In any case in which a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department. *See* also paragraph 22 of Appendix 5 to the Civil Account Code, Volume I.

NOTE 1.—(*a*) Taxes which are leviedlby local rule or custom on the owner are treated by Government as part of the rent. Thus, if the building is occupied by an officer who pays rent for the same, the amount due from him for rent *plus* owner's taxes is limited to 10 per cent. of his salary. If the building is occupied by an officer rent free, no part of the owner's taxes is recovered from him.

(*b*) As regards taxes which by local rule or custom are recoverable from tenants and may thus be considered as service taxes, the following rules apply :—

(*i*) Such taxes must be paid by a Government servant occupying a Government building without payment of rent.

(*ii*) The local Government has full power to grant exemption from such taxes (whether the amount is based on the rental or on the actual amount of service rendered) to officers on salaries not exceeding R150 per mensem.

(*iii*) In the case of officers on salaries exceeding R150 per mensem who by reason of the nature of their duties occupy more expensive residences than they would if they were left to make their own arrangements, the local Government may reduce the amount of taxes based on the rental value of the house and ordinarily leviable by local rule or custom on the tenant and recoverable from the occupant to an amount which would be payable on a rental equal to 10 per cent. of the salary of the officer. If owing to changes of officers there is likely to be difficulty in recovery, the local Government may fix a lump sum for recovery in the case of each residence based on the above general principles. But charges which are levied not on the basis of rental, but as payment for a definite amount of service rendered, *e.g.*, the quantity of water or electric light supplied, must be paid in full by officers on salaries exceeding R150.

(*c*) In cases in which the amount of tax payable to the municipality in respect of a building has to be borne partly by the Government officer occupying the building and partly by Government the tax will be paid in full by Government in the first instance and the amount payable by the officer will be recovered from him by Government.

NOTE 2.—Recourse to the special provisions of Act XI of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax, *e.g.*, when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

312. In the case of buildings occupied by Heads of local Governments where it is specially decided that municipal rates and taxes are to be paid by Government and not by the Head of the Government from his private purse or contract grant, arrangements should be made by the Public Works Department for the payment of such taxes.

23. *Telegram Charges.*—See 12. *Postal and Telegram Charges.*

24. *Type-writers.*—(*a*) Type-writers and duplicators should be obtained through the Stationery Office, instead of by indent on the India Office, with the sanction in each case of the Government of India in the department concerned or of the local Government, as the case may be, or in the case of departments, such as the Telegraph Department, to which the cost of stationery is directly charged, the Head of the Department.

(*b*) The power to sanction the supply of type-writers and duplicators may also be exercised by Heads of Departments, Commissioners of Divisions and other officers above the rank of Collector to whom the power may be delegated by the local Government.

(*c*) The cost will in cases where cash payment is made by the indenting officer under the arrangement sanctioned in Government of India, Finance Department, No. 4966-A., dated the 30th September 1910, be debited to his contingent grant, but in other cases it will be charged in the same way as stationery.

(*d*) If a type-writer cannot be repaired locally, it should be sent to the Controller of Stationery, who will issue instructions for the packing and transport of the instrument, and will arrange for the repairs. No instrument should be rejected as worn out or unfit

for use until it has been examined by the Controller of Stationery, who, if he finds that it is in such a condition as to render further repair unprofitable, may issue a new type-writer in place of the one returned.

NOTE 1.—Local Governments and Heads of Departments may authorise the purchase and use of type-writers and duplicators of more than one pattern, provided that only those patterns are admitted which have been specially approved by them, and that before a new pattern is approved it shall have fully established (after trial) that it possesses special advantages and is in important points superior to those already in use: Provided also that the pattern chosen is one which can be obtained on reasonable terms by the Controller of Stationery from local representatives of the manufacturers.

NOTE 2.—Subject to the conditions mentioned in Note 1, the Comptroller General can sanction the supply of new type-writers and duplicators to the Civil Accounts (including Postal and Telegraph Accounts) Offices. Under similar conditions, the Controller of Currency can sanction the supply of type-writers and duplicators to Currency, Mint and Assay Offices.

NOTE 3.—The Inspector-General of Forests, the Director-General of Observatories and the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, can purchase type-writers and duplicators, subject to the conditions specified in Note 1.

NOTE 4.—The Director of Statistics is authorised to sanction the supply of type-writers required for the use of his office.

25. *Water-Supply Installations.*—See 4. *Electrical Installations.*

No. 105.

Page 132, Appendix 5—

Insert the following as Rule 26 to this Appendix :—

" 26. *Printing and binding.*—Officers subordinate to the Government of India the cost of whose printing and binding work does not ordinarily exceed Rs. 50 a year should have such work done locally at private presses and charge it to their appropriation for contingencies provided that expenditure on any single item does not exceed Rs. 20, and that the total expenditure for the whole year does not exceed Rs. 50. These limitations will not, however, affect officers who have separate special appropriations under 'Contingencies' for printing, binding and publishing done through private agency ".

[C. A. C., Vol. I, 8th Edn., No. 105, dated 15th October 1922.]

No. 235.

Page 132, Appendix 5, Rule 24, Note 2—

Substitute " Controller of the Currency " *for* " Controller of Currency " *in line 3.*

[C. A. C., Vol. I, 8th Edn., No. 235, dated 1st April 1923.]

No. 51.

Appendix 5—

Insert the following as a Note at the head of this Appendix :—

"NOTE.—The restrictions in the orders in this Appendix are not binding on the local Government of a Governor's province so far as provincial expenditure is concerned."

(*C. A. C., I., 8th Edition, Reforms List, No. 51—1-4-21.*)

No. 343.

Page 133, Appendix 6, Rule IV—

Insert the word "service" *between* "other" *and* "departments" *in line 1 of this Rule.*

Add the following at the end of this Rule :—

"Services rendered or supplies made to commercial departments and to Government Commercial undertakings should however be charged for."

[C. A. C., I, 8th Edition, No, 343, dated 1st October 1924.]

No. 236.

Page 133, Appendix 6—

Rule I-A-(a). Substitute the following for this rule :—

"(a). Administration of Justice, Jails and Convict Settlements, Police, Civil Works, Military Works, Army."

Rule I-B. Substitute "Irrigation, Navigation, Embankment and Drainage Works" *for* "Irrigation" *in line 5.*

Rule III, Note 2. For "Irrigation Works and Waterways" *in line 2, substitute* "Irrigation, Navigation, Embankment and Drainage Works".

Rule IV-2. Reconstruct this rule as under :—

2. Expenditure by the Public Works Department on buildings of commercial departments is chargeable to the grant of those departments. Similarly, the expenditure in the Public Works Department in connection with building works which have been entrusted to the administration of a non-commercial department using or requiring them should be charged to the grant of the department concerned. Where, however, the works, the administration of which is not transferred from the Public Works Department, are by mutual agreement executed by another department on behalf of the Public Works Department, the charges in connection with them are debitable to the Public Works Grant. See also Rule 3 of Appendix 5.

Rule V, Lines 4 and 5. Substitute "Posts and Telegraphs" *for* "the Postal and Telegraph Department".

[C. A. C., Vol. I, 8th Edn., No. 236, dated 1st April 1923.]